IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 19TH MARCH 2007 / 28TH PHALGUNA 1928

WP(C).No. 9057 of 2007(C)

PETITIONER:

C.A.KUNHUMUHAMMED, WORKS CONTRACTOR,
CHIKUVAYAL HOUSE, PUTHENKUNNUR,
SULTHAN BATHERY.

BY ADV. SRI.V.C.JAMES

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER(W.C. & L.T.),
VAT CIRCLE, KALPETTA.

2. THE DEPUTY COMMISSIONER(APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, KOZHIKODE.

3. THE DISTRICT COLLECTOR,
WAYANAD.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFEEQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.9057 of 2007-C

Dated this the 19th day of March, 2007

JUDGMENT

The petitioner is a work contractor. He applied for registration under the Kerala Value Added Tax Act. The said application was rejected by the first respondent by Ext.P8 order. The petitioner submitted Ext.P9 appeal against it and also Ext.P11 application for early hearing, before the second respondent. Thereafter this writ petition is filed seeking appropriate reliefs. The petitioner points out certain bills are ready for payment, for the works done by him. If he does not get the registration under the K.V.A.T. Act, tax will be deducted at the rate of 12%, whereas it will be only 4% if he has registration. Hence, there is urgency for hearing the appeal.

2. I heard the learned Government Pleader for the respondents.

3. The second respondent is directed to pass final orders on Ext.P9, in accordance with law, within one month from the date of production of a copy of this judgment. Any deduction of sales tax made by the third respondent from the petitioner will be subject to the orders that will be passed by the second respondent on Ext.P9.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS